

Goa Vidyaprasarak Mandal's
GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND ECONOMICS
FARMAGUDI, PONDA - GOA
B.Com. CBCS (SEMESTER-IV) END EXAMINATION, APRIL/ MAY 2024
ACCOUNTING FOR SERVICE ORGANIZATION

Duration: 2 Hours

Marks: 80

INSTRUCTIONS:

1. Q. No. 1 is compulsory.
2. Answer any THREE questions from Q. No. 2 to Q. No.6
3. Figures to the right indicate full marks.
4. Working notes should form a part of the answer wherever necessary.

Q.1) From the following balances of Nyasa Bank Ltd, Prepare the balance sheet as on 31st March 2018 giving relevant schedules. **(20 Marks)**

Bills Discounted	7,20,000
Fixed Deposit	14,00,000
Loans (Cr)	1,00,000
Cash Certificates	1,00,000
Paid up Capital	8,00,000
Profit and Loss Account (Cr)	88,000
Stamps and Stationery	1,000
Branch Adjustment (Dr)	3,000
Reserve Fund	3,08,000
Overdraft and Cash Credits	11,20,000
Unclaimed Dividend	2,000
Loans	18,40,000
Branch Adjustment (Cr)	2,000
Current Account	12,00,000
Furniture	16,000
Savings Account	8,00,000
Cash in Hand and with RBI	1,99,000
Tax Paid In Advance	1,000
Cash with Other Banks	4,00,000
Endorsements and Acceptances	60,000
Investment in Shares	4,20,000
Bills for Collection	40,000
Money at Call and Short Notice	1,20,000

Advances of Rs 20,00,000 were made to the public sector and Rs 16,80,000 to banks.
Secured borrowings were Rs 40,000.

Q.2) Following are the figures extracted from the books of Vyasa Bank Ltd as on 31st March 2018. You are required to prepare the Profit and Loss account by providing the appropriate schedules. **(20 Marks)**

Particulars	Rs
Interest Paid on Deposits	10,18,726
Issued and Subscribed Capital	5,00,000
Salaries and allowances	1,00,000
Auditors Fees	2,500
Stationery Expenses	20,000
Interest and Discount Received	18,52,869
Locker Rent	5,000
Directors Fees and allowances	15,000
Rent & Taxes Paid	45,000
Postage and Telegram	30,143
Commission, Exchange and Brokerage received	95,000
Preliminary Expenses	12,500
Depreciation on Bank Property	15,000
Profit on Sale of Investment	1,00,000
Rent Received	32,500
Statutory reserve fund	4,00,000

Additional Information

- Provide Rs 3,25,000 income tax
- Rebate on bills discounted on 31st March was 6,000 and on 31st March 2018 was Rs 8,00.
- A customer to whom a sum of Rs 5,00,000 has been advanced has become insolvent and it is expected that only 50% can be recovered from his estate.
- There were also other debts for which a provision of Rs 75,000 was found necessary by the auditors.

Q.3 A) **(15 Marks)**

Creative Ltd issued 90,000 equity shares of Rs 10/- each at a premium of Rs 2/- per share. 20% of the issue was reserved for promoters and the balance was offered to the public. The issued was underwritten by Das, Banerjee and Gupta equally.

Each underwriter took firm underwriting of 2,000 shares. Subscriptions for 62,000 shares were received with marked forms for the underwriters as given below.

Das – 14,500 shares

Banerjee – 16,800 shares

Gupta – 2,620 shares

The agreed commission was 3% on issue price of shares. The entire amount towards shares subscription has to be paid along with application.

You are required to:

- a) Compute the underwriters liability (number of Shares)
- b) Compute the amounts payable or due to underwriters
- c) Pass necessary journal entries in the books of Creative Ltd relating to Underwriting.

Q.3 B) Explain the different types of underwriting in shares and debentures **(5 Marks)**

Q.4) Rohan and Mohan are partners of Sunrise Hotel. Following was extracted from their books on 31/03/2018 after compilation of annual trading account. **(20 Marks)**

Particulars	Dr	Cr
Capital		1,05,000
		90,000
Current Accounts	750	
		300
Drawings	6,000	
	12,000	
Trading A/C		1,82,370
Salaries	62,280	
Loan A/c		15,000
Deposits- Advance bookings		2,250
Creditors		12,990
Lightings	14,250	
Leasehold Premises	1,50,000	
Cash at Bank		68,130
Cash in Hand		990
China, Cutlery and Linen	13,500	
Repairs and Replacement	5,610	
Discount Received		2,340
Debtors	6,810	
Furniture & Fittings	20,400	
Advertising	7,530	
Bad Debts	1,170	
Rates	10,050	
Laundry	6,660	
Postage and Telephones	5,520	
Insurance	1,830	
Stock	10,500	

Prepare the hotels Profit and Loss Account and Balance Sheet.

Q.5) Prepare a Revenue account in respect of Fire Insurance business from the following details of Vijaya General Insurance Co. Ltd for the year ended 31st March 2019 **(20 Marks)**

Particulars	Rs
Claims Paid	9,60,000
Claims Outstanding on 1 st April 2018	80,000
Claims intimated and accepted, but not paid on 31 st March 2018	1,40,000
Reinsurance Premium Paid	2,40,000
Commission	4,00,000
Commission on reinsurance Ceded	16,000
Commission on reinsurance accepted	8,000
Expenses on Management	6,04,000
Premium Received	24,00,000
Provision on Unexpired Risk on 1 st April	8,00,000
Additional Provision for unexpired risk on 1 st April	41,200
Re-insurance recoveries of claims	16,000
Survey Expenses regarding claims	10,000
Loss on sale of Motor Car	7,000
Bad Debts	5,000
Profit on Sale of Furniture	54,500
Interest and Dividend (net)	16,000
Income tax deducted thereon	2,000
Legal expenses regarding claims	3500
Rent of Staff quarters	1250
Depreciation on furniture	3000

You are required to provide for additional reserve for the unexpired risk at 1% of the net premium in addition to the opening balance of additional reserve

Q.6) Answer the following

(4x5=20 Marks)

- I. Explain the different types of advances given by a bank to the customers.
- II. Explain the concept of reinsurance Accepted and reinsurance ceded.
- III. Explain the concept of Underwriting
- IV. Explain the services offered by the hotels.

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GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND ECONOMICS
FARMAGUDI, PONDA - GOA
B.COM. CBCS (SEMESTER-IV) REGULAR EXAMINATION, APRIL/MAY 2024
BUSINESS ENVIRONMENT

Instructions: (i) Figures to the right indicate marks. (ii) All questions are compulsory.

- Q. 1** Write short answers, *Any Four*: **(04X4=16)**
- (i) Point out socio-economic indicators of Goa.
- (ii) What is demonetisation? Comment.
- (iii) What are aims of 'Make in India' policy?
- (iv) What is consumer dispute? Explain.
- (v) Mention goals of International Finance Corporations.
- (vi) Recent changes in Panchayati Raj under 73rd Constitutional Amendment Act, 1992.
- Q. 2** (a) List the factors affecting economic environment of business. **(12)**
(b) Mention the features of capitalist economy in India. **(04)**
- OR**
- Q. 2** (x) Outline the measures to eradicate unemployment in Goa. **(12)**
(y) Mention, any four, environmental laws enacted in India. **(04)**
- Q. 3** (a) List the essential conditions for globalisation. **(12)**
(b) What are routes of foreign investment in India? **(04)**
- OR**
- Q. 3** (x) Point out merits and demerits of multinational corporations. **(12)**
(y) Outline, any four, provisions of the New Industrial Policy, -1991. **(04)**
- Q. 4** (a) Outline the importance of Right to Information to a citizen? **(12)**
(b) Point out, any four, incentives offered to industry in Goa. **(04)**
- OR**
- Q. 4** (x) Why people oppose industries in Goa? **(12)**
(y) Explain the importance of Non-Resident Indians to Goan economy. **(04)**
- Q. 5** Short notes, *Any Two*: - **(08X2=16)**
- (i) Multinational in Goa.
- (ii) Consumer rights in India.
- (iii) Ways to enter foreign market.
- (iv) Madhei— Lifeline of Goa.

Goa Vidyaprasarak Mandal's
Gopal Govind Poy Raiturcar College Of Commerce And Economics
Farmagudi - Ponda - Goa
B.Com. CBCS (Semester – IV) Examination APRIL 2024

BUSINESS STATISTICS

Duration: 2 hours

Marks: 80

- INSTRUCTIONS :** i) Attempt all questions
ii) Figures to the right indicate full marks.
iii) Use of non- programmable calculator is allowed

Q 1. Answer the following:

A. Draw a scatter diagram for the following data

x	1	2	3	4	5	6
y	3	8	11	8	13	18

Do you think there is a correlation between x and y? If yes, is it positive or negative? (3)

B. On an average, 2% of the population in an area are vegetarians. What is the probability that out of 5 persons chosen at random from this area at least two are vegetarians? (6)

C. The probability that a student will pass in Physics test is $\frac{2}{3}$ and the probability that he passes both Physics and English test is $\frac{14}{45}$. The probability that he passes at least one test is $\frac{4}{5}$. What is the probability that the student passes the English test? (7)

OR

Q 1. Answer the following:

X. Distinguish between Simple and Multiple correlation. Give one example. (3)

Y. It is observed that one out of 5 boys in a college play cricket. Find the probability that no boy out of three plays cricket. Also find the probability that at least one boy out of three plays cricket. (6)

Z. There are 12 balls in a box. 6 balls are blue and the rest are red. Two of the balls are picked up from the box without replacement. What is the probability of selecting two red balls from the box? (7)

Q 2. Answer the following:

A. Suppose that 3 members from a group of 10 are to be selected to form a committee. If the group contains 6 men and 4 women, what is the probability that a random choice of committee will result in 2 women and 1 man being selected? (3)

B. Calculate the coefficient of correlation by Karl Pearson's method from the following data:

x	3	2	3	4	1	2
y	4	4	5	3	8	6

(6)

C. The average number of customers who appear at the counter of a blood bank per minute is two. Find the probability that during a given minute
 i) no customer appears ii) three or more customers appear. (Given $e^{-2} = 0.1353$) (7)

OR

Q 2. Answer the following:

X. What is the probability of getting a total of more than 10 in a single throw with two dice? (3)

Y. Calculate the coefficient of correlation by Karl Pearson's method from the following data:

x	1	2	3	5	4	3
y	2	4	5	5	3	1

(6)

Z. If 5% of electric bulbs manufactured by a company are defective, find the probability that in a sample of 100 bulbs i) no bulb is defective ii) at least 2 bulbs are defective. (Given $e^{-5} = 0.007$) (7)

Q 3. Answer the following:

A. The manager of a tyre company has found that the mean life time of a sample of 100 tyres is 30214 km with standard deviation 860 km. Construct 95% confidence interval for the mean life time for this particular brand of tyres. (3)

B. Compute Spearman's coefficient of rank correlation from the following data

x	75	88	95	70	60	80	81	50
y	120	134	150	115	110	140	142	100

(6)

C. A sales clerk in a departmental store claims that 60% of the shoppers entering the store leave without making a purchase. A random sample of 50 shoppers showed that 35 of them left without buying anything. Are these sample results consistent with the claim of the sales clerk? Use 5% level of significance. (7)

OR

Q 3. Answer the following:

X. In a sample survey of 1000 housewives in a city, 23% preferred a particular brand of pressure cooker. Find 99% confidence limits for the percentage of all housewives in the city preferring that brand of pressure cooker. (3)

Y. Find Spearman's coefficient of rank correlation from the following data

R ₁	6	4	1	3	4	2
R ₂	4	1	6	5	1	3

(6)

Z. A stenographer claims that she can type at the rate of 120 words per minute.

Can we reject her claim on the basis of 100 trials in which she demonstrates a mean of 116 words with a standard deviation of 15 words. Use 5% level of significance.

(7)

Q 4. Answer the following:

A. Write a short note on Stratified Sampling.

(3)

B. Given the following information about the production and demand of a commodity, obtain the two regression lines if the coefficient of correlation is 0.65. Also estimate the production when demand is 100.

	Production	Demand
Mean	85	90
Standard deviation	5	6

(6)

C. From the following data, obtain an estimate of $f(15)$

x	10	20	30	40	50
f(x)	46	66	81	93	101

(7)

OR

Q 4. Answer the following:

X. Explain Systematic Sampling with an example.

(3)

Y. For the following data, find y when $x = 1.5$

x	2	6	8	10
y	4	3	5	6

(6)

Z. Estimate the number of students for 1993 from the data given below

Year	1988	1990	1992	1994
Number of students	50	79	102	113

(7)

Q 5. Answer the following:

A. For a bivariate data, means of x and y are 25 and 20, standard deviation of x and y are 4 and 3 respectively. The coefficient of correlation is 0.5. Estimate y when $x = 10$

(3)

- B. The hourly wages of 1000 workers are normally distributed around a mean of ₹70 and with a standard deviation of ₹5. Find the number of workers whose hourly wages will be
 a) more than ₹75 b) between ₹69 and ₹72.

Area under standard normal curve between i) $t = 0$ and $t = 0.2$ is 0.0793

ii) $t = 0$ and $t = 0.4$ is 0.4912

iii) $t = 0$ and $t = 1$ is 0.3413 (6)

- C. Estimate y_4 from the following data

x	1	2	3	4	5
y_x	1	3	9	?	81

(7)

OR

- Q 5. Answer the following:

X. If $n = 3$, $\sum x = 12$, $\sum y = 9$, $\sum xy = 26$, $\sum x^2 = 56$, $\sum y^2 = 41$, find the coefficients of regression and the coefficient of correlation. (3)

- Y. In a city 10000 electric bulbs were used for street lighting. The average life of the bulbs is 1000 with a standard deviation of 200 hours. Find the number of bulbs expected to fail
 i) in the first 800 hours
 ii) between 800 and 1200 hours

Area under standard normal curve between $t = 0$ and $t = 1$ is 0.3413 (6)

- Z. Find $f(5)$ from the following data

x	0	1	2	3
$f(x)$	2	3	12	35

(7)

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FARMAGUDI, PONDA-GOA
B.COM. CBCS (SEMESTER-IV) REGULAR EXAMINATION, APRIL 2024
COMPANIES ACT & IPR LAWS**

Duration: 2 hours

Marks:60

Q1. Answer **ANY THREE** from the following: **(3X4=12 MARKS)**

- a) Explain the Doctrine of Constructive Notice under the Companies Act, 2013.
- b) What is Forfeiture of shares? What are the rules regarding forfeiture of shares?
- c) What is the procedure for effecting transfer of shares under the Companies Act, 2013?
- d) Explain the provisions relating to the Books of Accounts under the Companies Act, 2013.
- e) Explain the Doctrine of Indoor Management along with the exceptions.

Q2. Answer **ANY THREE** from the following: **(3X4=12 MARKS)**

- a) What are the rights of a Performer under the Intellectual Property Rights.
- b) Explain the term "Broadcast". The Owner of copyright in a Broadcast has the exclusive right to do certain acts. Comment.
- c) "Explain the binding effect of Memorandum of Association and Articles of Association under the Companies Act, 2013.
- d) Who may be appointed as a Director of a Company? Explain with disqualifications of a Director.
- e) Write the distinction between Memorandum of Association and Articles of Association of a Company.

Q3. Answer **ANY ONE** from the following: **(1X12=12 MARKS)**

- a) Define the term "Company". What are the characteristic features of a Company?
- b) What are the circumstances under which the Courts may lift the Corporate Veil of a Company?

P.T.O.

COMPUTER APPLICATION FOR BUSINESS - II

MARKS: 40

DURATION: 1 ½ HOURS

Instructions: 1. All questions are compulsory.

2. Figures to the right indicate marks.

Q.1. Answer any **TWO** from the following: (2 x 5)

- a) What is a payment gateway? Explain its importance in e-commerce.
- b) Explain the working of B2B and C2C e-commerce business models.
- c) Explain the relational database model.

Q.2.a) Define the following terms: (2)

- i) Entity
- ii) Primary key

b) Answer any **TWO** from the following: (2 x 4)

- i) What is ERP? State any three advantages of ERP for an organization.
- ii) What are the components of an EDI document.
- iii) Explain the functions of an administrator in a DBMS.

Q.3. a) What is the output of the following queries? (Draw only the resultant table) (4)

- i) `SELECT CustomerName FROM Customer WHERE Customer_addr="Ponda" AND Customer_Age > 25.`
- ii) `SELECT Course_Name FROM Course WHERE Credits= "4".`

b) Answer any **TWO** from the following: (2 x 3)

- i) Explain the importance of queries in DBMS.
- ii) What is an e-commerce security threat?
- iii) What is ethical hacking?

Q.4. Answer any **TWO** from the following: (2 x 5)

- a) Write short notes on
 - i) Sniffing
 - ii) Cybervandalism
- b) Explain the functions of Finance module of ERP.
- c) Write a short note on application of E-commerce in Banking.

Total No. of Questions: 06

Total No. of Pages: 03

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FARMAGUDI, PONDA –GOA**

B.COM. CBCS (SEMESTER –IV) REGULAR EXAMINATION, APRIL 2024

FINANCIAL MANAGEMENT

Duration: 2 hours

Maximum Marks: 80 Marks

Instructions: 1) All questions are compulsory.

2) Figures to the right indicate full marks.

Q. 1) Answer any four of the following: (4×4 =16)

1. Difference between International and Domestic Financial Management.
2. State the objectives of Financial Management.
3. Short note on Profit Maximization.
4. Explain Types of Working Capital
5. What is the importance of Working Capital in a Business?
6. Describe the determinants of Working Capital.

Q. 2) Answer any four of the following: (4×4 =16)

1. Explain motives of holding Cash.
2. Note on Cost of Maintaining Receivables.
3. Explain Following term:
 - a) Credit Term
 - b) Collection Policies
4. What is VED Analysis?
5. State the Objectives of Inventory Management
6. Explain benefits of Holding Inventory.

Q. 3 A) What are the Responsibilities of the Financial Manager in a modern business Organization? (12 Marks)

OR

Q. 3 B) Explain in detail Scope of Financial Management. (12 Marks)

P.T.O.

Q. 4 A) What do you understand by Working Capital? Discuss the various sources of Working Capital Funds. **(12 Marks)**

OR

Q. 4 B) A proforma cost sheet of a company provides the following particulars: **(12 Marks)**

Elements of Cost	
Material	40%
Direct Labour	20%
Overheads	20%

The following further particulars are available:

- a. It is proposed to maintain a level of activity of 2,00,000 units.
- b. Selling price is ₹ 12/- per unit.
- c. Raw materials are expected to remain in stores for an average period of one month.
- d. Materials will be in process, on averages half a month and is assumed to be consisting of 100% raw material, wages and overheads.
- e. Finished goods are required to be in stock for an average period of one month.
- f. Credit allowed to debtors is two months.
- g. Credit allowed by suppliers is one month.

You may assume that sales and production follow a consistent pattern.

You are required to prepare a statement of working capital requirements.

Q. 5 A) What do you understand by Receivables Management? Discuss the factors which influence the size of Receivables. **(12 Marks)**

OR

Q. 5 B) From the following forecast of income and expenditure, prepare a cash budget for the months January to April 2024. **(12 Marks)**

	Months	Sales (Credit) ₹	Purchases ₹	Wages ₹	Manufacturing Expenses ₹	Administrative Expenses ₹	Selling Expenses ₹
2023	Nov	30,000	15,000	3,000	1,150	1,060	500
	Dec	35,000	20,000	3,200	1,225	1,040	550
2024	Jan	25,000	15,000	2,500	990	1,100	600
	Feb	30,000	20,000	3,000	1,050	1,150	620
	March	35,000	22,500	2,400	1,100	1,220	570
	April	40,000	25,000	2,600	1,200	1,180	710

P.T.O

Additional information is as follows:

1. The customer are allowed a credit period of 2 months.
2. A dividend of ₹ 10,000 is payable in April.
3. Capital expenditure to be incurred: Plant purchased on 15th January for ₹ 5,000; a Building has been purchased on 1st March and the payments are to be made in monthly instalments of ₹ 2,000 each.
4. The creditors are allowing a credit of 2 months.
5. Wages are paid on the 1st of the next month.
6. Lag in payment of other expenses is one month.
7. Balance of cash in hand on 1st January 2024 is ₹ 15,000.

Q. 6 A) Explain the various Tools and Techniques used for Inventory Management. **(12 Marks)**

OR

Q. 6 B. 1) A company uses annually 50,000 unit of an item each costing Rs 1.20. Each order cost Rs 45 and inventory carrying costs 15% of the annual average inventory. **(6 Marks)**

(i) Find EOQ.

(ii) Define EOQ.

Q. 6 B. 2) From the fallowing information, calculate minimum stock level, maximum stock level and re-ordering level. **(6 Marks)**

i	Maximum Consumption	200 units per day
ii	Minimum Consumption	150 units per day
iii	Normal Consumption	160 units per day
iv	Re-order period	10-15 days
v	Re-order Quantity	1,600 units
vi	Normal re-order period	12 days

.....**ALL THE BEST**.....

Goa Vidyaprasarak Mandal's

GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND ECONOMICS
FARMAGUDI, PONDA –GOA

B.COM. CBCS (SEMESTER –IV) END EXAMINATION, APRIL 2024

FUNDAMENTALS OF INVESTMENT

Duration: 2 hours

Total Marks: 80

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- Instructions:** 1) *All questions are compulsory, however internal choice is available.*
- 2) *Answer sub-questions in question 1 and question 2 in not more than 100 words each.*
- 3) *Answer question no. 3 to question no. 6 in not more than 400 words each.*
- 4) *Figures to the right indicate maximum marks to the questions/sub-questions.*

Q.1) Answer **any four** of the following.

(4x4=16)

- i) Write a short note on Equity Investment.
- ii) Explain the role of Depository and Depository Participant.
- iii) Write a short note on Bond Market Indices.
- iv) Explain any two types of charts in Technical Analysis.
- v) What is Call option and Put Option?
- vi) Write a short note on Insider Trading.

Q.2) Answer **any four** of the following.

(4x4=16)

- i) Write a short note on impact of taxes and inflation on returns.
- ii) Explain in brief any four sources of financial information available to an investor.
- iii) A bond having maturity of 8 years, face value of Rs. 1000, coupon of 9% is currently trading at Rs. 976. Calculate the approximate Yield to Maturity (YTM) of this bond.
- iv) Write a short note on Price-Earnings Multiple Approach to Equity Valuation.
- v) Explain any two features of Portfolio.
- vi) Write a short note on investor grievances.

P.T.O.

INCOME TAX (Direct Tax)

Time: 2 hours

Maximum Marks: 80

Instructions:

- a. Q. 1 is **Compulsory**.
- b. Answer any **three questions** from Q.no. 2. To Q. no.6.
- c. Figures to the right indicate maximum marks.
- d. Questions are based on provisions of the Assessment year 2023-24.
- e. Question paper comprises of 3 pages.

1. Answer the following:

(4X5 marks = 20)

- a. Mayur, from Pune, went on a tour to Chennai with his wife Meghana, 15-year-old daughter Payal and Mayur's brother, who is a bachelor and an independent businessman. He incurred the following expenses for the tour: Travelling expenses by plane and back – ₹ 7,000 per person, Sightseeing, lodging and boarding at Chennai – ₹ 10,350 per person. His employer reimbursed him all the expenses of tour.

Determine the Leave travel concession exempt and taxable in the hands of Mayur.

- b. Following is the information relating to Equipment in the books of Sneha for the AY 2023-24. Compute the depreciation admissible.
 - I. Opening WDV of the block of assets as on 1.4.22– ₹ 5,30,000.
 - II. Purchase of equipment for ₹ 40,000 on 5th May 2022 and 1,10,000 on 28th February 2023.
 - III. Sale of equipment costing ₹ 90,000 for ₹ 75,000 on 31.8.22
 - IV. Rate of depreciation admissible for the block of equipment is 20 % p.a.
- c. Shiya is working at Sikkim as a doctor at Get-well soon Hospital. She receives a basic salary of ₹ 70,000 per month, dearness allowance of ₹ 7,000 p.m., HRA of ₹ 18,000 p.m. and perquisites of the value ₹ 22,000 p.m. The actual rent paid by her is ₹ 18,000 p.m. for an accommodation at Sikkim. Compute the House Rent Allowance taxable and exempt for AY 2023-24.
- d. Felison, a person of Indian origin, who went to Germany for employment comes to India during the previous year 2017-18 and stays for 185 days. During the previous year's 2018-19, 2019-20, 2020-21, 2021-22 and 2022-23 he stayed in India for 102 days, 60 days, 183 days, 100 days and 260 days respectively. Determine his residential status for the assessment year 2023-24.

2. Shri R. Dayal, Aged 47, is employed at Gorakhpur in the Indian Railways as the Chief Accountant. He furnished the following information of his salary and other income for the year ended 31.3.23. **(20 marks)**

- Basic salary ₹ 35,000 p.m.
- Bonus received – 1 months' basic salary.
- Education allowance received for 1 child @ ₹ 900 p.m. per child.
- Hostel expenditure allowance ₹ 1,000 p.m. for 2 children each.
- The employer provided telephone services at his residence, the perquisite value of which works out to be ₹ 22,600 p.a.
- His employer pays profession tax on his behalf ₹ 900 p.m.
- He took a loan of ₹ 40,000 from the company for purchase of a laptop.
- He declares that the interest income from Savings accounts from various banks is ₹ 18,650.
- He also made the following investments during the previous year:
 - Housing loan repayment (including interest ₹ 12,000) ₹ 62,000.
 - Payment of life insurance premium of himself Rs. 25,000 and wife ₹ 15,000.
 - Tuition fees of ₹ 18,000 for son studying Engineering in a college in Bengaluru and ₹ 45,000 for daughter studying medicine in USA.

Compute the net taxable income and the final tax liability of Dayal for the assessment year 2023-24.

Q. 3) Below is the Profit & loss a/c of Vinay Jain (age 50 years), for the year ended 31st March 2023.

(20 marks)

Particulars	₹	Particulars	₹
To salary and wages	76,000	By Gross Profit b/d	9,00,000
To advertisements	13,000	By commission received from business	20,000
To local travelling expenses	2,200	By dividend from Indian companies	23,000
To LIC premium:		By interest on Savings bank deposits	24,500
Self 24,800			
Staff <u>62,300</u>	97,100		
To office rent	18,000		
To reserve for doubtful debts	3,300		
To repairs to house property	5,000		
To staff welfare expenses	19,000		
To printing and stationery	4,900		
To fines and penalties	1,900		
To depreciation	27,000		
To Net Profit c/d	7,00,100		
	<u>9,67,500</u>		<u>9,67,500</u>

The following additional information has been provided:

- Office rent includes rent paid to wife ₹ 8,000 found unreasonable by assessing officer.
- Advertisement expenses include ₹ 5,000 for that in the souvenir of a political party.
- He contributed to Public Provident Fund ₹ 80,000.
- He took a loan of ₹ 8 lakhs for the higher studies of his son. Interest thereon paid every year, this being 3rd year, ₹ 40,000.

Compute the taxable income and the final tax liability of Vinay Jain for the assessment year 2023-24.

4. Write Short Notes on the following (Any Four):

(4 X 5marks = 20)

- a) Category of “Persons”
- b) Assessment
- c) Perquisites
- d) Block of assets and depreciation thereon
- e) Deduction available u/s 80CCD.

5. Answer The Following Questions (Any Four).

(4 X 5 marks = 20)

- a) Explain the concept ‘Permanent Account number’.
- b) Mention the deductions made from salaries, u/s 16.
- c) Discuss the exemptions from allowances forming part of salary (any three)
- d) How does one calculate Income from a Profession ?
- e) Enumerate the deduction available u/s 80U.

6. Answer The Following Questions (Any Four) :

(4 X 5 marks = 20)

- a) State the conditions for determining the Residential Status of an individual.
- b) Explain the allowances received under salaried income (any 5) .
- c) Describe any 5 expenses inadmissible from profession income.
- d) State the provisions of the Rebate u/s 87A.
- e) Enumerate the deduction available u/s 80TTB.

XXXXXXXX

Goa Vidyaprasarak Mandal's
GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND ECONOMICS
FARMAGUDI, PONDA - GOA
B.COM. CBCS (SEMESTER – IV) REGULAR EXAMINATION, APRIL 2024
INDIAN ECONOMY

Duration: 2 Hours

Marks: 80

INSTRUCTIONS: 1. All questions are compulsory.
2. Figures to the right indicate full marks.

- Q. 1. Write short notes on **any four** of the following: **(4 x 4 = 16)**
1. Concept of Underdevelopment.
 2. Human Development Index.
 3. Concept of Gross National Income(GNI)
 4. Age & Gender Composition
 5. Issue of Missing Women in India.
 6. Concept of Demographic Dividend
- Q. 2. Briefly answer **any four** of the following: **(4 x 4 = 16)**
1. Explain any two objectives of Economic Planning in India.
 2. Features of New Industrial Policy 1991. (NIP 1991)
 3. Structural Reform Measures of 1991
 4. Concept of Food Security.
 5. Challenges faced by Indian industries (any two points)
 6. Importance of the Service Sector in Indian Economy (any two points)
- Q. 3. A. Explain **any four measures** of development. **(12)**
- OR**
- Q. 3. B. Define the terms Economic Growth & Development. Distinguish Between Economic Growth & Development. **(12)**
- Q. 4. A. Explain **any four** economic features of the Indian Economy. **(12)**
- OR**
- Q. 4. B. Describe the following demographic features of India –
a) Size of the Population b) Birth rate c) Death rate d) Infant Mortality rate. **(12)**
- Q. 5. A. Describe any three achievements and any three failures of Economic Planning in India. **(12)**
- OR**
- Q. 5. B. Explain the policy measures adopted for agricultural development in India. **(12)**

Q. 6. A. Evaluate the role of MSMEs in India's industrial sector. (12)

OR

Q. 6. B. Describe the various agreements under WTO. (12)

Goa Vidyaprasarak Mandal's
GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE & ECONOMICS,
FARMAGUDI, PONDA, GOA.

B. COM. CBCS (SEMESTER IV) REGULAR EXAMINATION, APRIL 2024

MASS COMMUNICATION

Duration: 2 Hours

Marks: 80

Instructions: 1) All questions are compulsory, however internal choice is available.
2) Figures to the right indicate full marks.

Q. 1. Answer **any four** of the following questions: (4x4=16)

- a) How did the Industrial Revolution affect the rise of print media?
- b) In the 19th C India witnessed significant developments in the print industry. Name any one newspaper or magazine and its significance during the Indian Freedom Movement.
- c) How did radio develop initially and what was it used for?
- d) Explain the principles of reporting.
- e) What are the three broad categories of radio programmes?

Q. 2. Write short notes on **any four** of the following: (4x4=16)

- a) The Penny Press Era.
- b) Language Variation and Dialects.
- c) The Concept of Development communication.
- d) The basic rules of writing a Radio Script.
- e) Doordarshan

Q. 3. a) What is the relationship between language and society? (6)

b) State and explain in detail the issues and problems of Indian Cinema. (6)

OR

Q. 3. c) Describe the early development of communication systems in India. (6)

d) Discuss and explain with examples the influence of the Silent Era of Indian Cinema. (6)

Q. 4. a) How is parallel cinema different from mainstream commercial cinema? (6)

b) Write a short note on Film as a medium of mass communication. (6)

OR

Q. 4. c) What are the strengths of radio in comparison to television as a broadcast medium? (6)

d) List the benefits for farmers from Radio Programmes designed for them. (6)

P.T.O

**Goa Vidyaprasarak Mandal's
GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND ECONOMICS
FARMAGUDI, PONDA - GOA**

**B.COM. CBCS (SEMESTER-IV) END EXAMINATION APRIL 2024
SALESMANSHIP AND SALES MANAGEMENT**

Duration: 2 Hours

Marks: 80

Instructions:

1. *All questions are compulsory.*
2. *Numbers to the right indicate marks.*
3. *Q.NO.1 and Q.NO.2 to be answered in not more than 100 words*
4. *Q.NO.3 to Q.NO.6 to be answered in not more than 400 words*

Q.1 Answer any FOUR out of the following SIX questions. **(16)**

- a) Mention the steps in the Selling Process
- b) Note on Sales budget
- c) Types of Compensation Plans
- d) Concept of Sales Organization
- e) Note on Sales Forecasting
- f) Supervision of Sales Force

Q.2 Answer any FOUR out of the following SIX questions. **(16)**

- a) Tools for Personal Selling (ANY TWO)
- b) Value-Added Selling
- c) Note on Sales Research
- d) Critical areas for Customer Growth
- e) Need for Sales Force Motivation
- f) Concept of Sales Management

Q.3 a) Define Salesmanship. Discuss the importance of Salesmanship for organizational success. **(12)**

OR

Q.3 b) Explain the Physical and Mental qualities required for effective Salesmanship. **(12)**

P.T.O.

